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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Sin Hui Cheah, et al.
Ser. No.: 10/030,769
Filed: 10/22/01
For: METHOD AND APPARATUS FOR PROCESSING DIGITALLY
ENCODED AUDIO DATA
Examiner: Huyen X. Vo
Art Unit: 2655
Customer No.24498

AMENDMENT

**Mail Stop: Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450**

Sir:

Responsive to the Office Action dated December 15, 2004, having a shortened period for response set to expire on March 15, 2005, Applicants hereby submit the following Amendment with the accompanying remarks. Reconsideration of the application in view of the Amendment is respectfully requested.

Listing and Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.